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LB 36, 194

entirely appropriate, because two different kinds of laws are being administered with two different kinds of purposes. One is a property tax with implications for local government, because property tax is their primary source of revenues. The other, and that's the responsibility of the Property Tax Administrator, the other is the administration of the sales and income tax, the miscellaneous excise taxes that is a responsibility of the property...of the Tax Commissioner; two different sets of masters, two different sets of responsibilities, and the bill that I'm bringing to you simply recognizes that. Now it goes on for several pages. Most of the wording is simply changing references so we have a reference to the Department of Property Assessment and Taxation rather than to the Property Tax Division. We have a few cleanup references to the Property Tax...to the Tax Commissioner rather than to the Department of Revenue. But the real guts of the bill simply reiterate existing law as applied to the Property Tax Administrator's Office as a division of the Department of Revenue, and make that into a separate agency. There is no A bill attached to this bill, so I hope that is also an indication to you that what we're proposing to do in LB 36 is something that is in fact already a reality in the operations and the day-to-day functioning of the office, and I think it's incumbent on us to simply have our statutes catch up with reality.

SPEAKER KRISTENSEN: Senator Wickersham, you're recognized to open on the committee amendments.

SENATOR WICKERSHAM: Mr. Speaker, the committee amendments are very simple. It simply strikes Section 28 of the bill. Section 28 covered some of the same ground that was covered in LB 194 that is now on Final Reading, and in fact the provisions that are in Section 28 also appeared in LB 194, but have been modified in LB 194, so it's certainly not appropriate to have Section 28 in this bill, if it advances, as I hope it will.

SPEAKER KRISTENSEN: Debate on the committee amendments? Senator Wickersham, you're recognized to close. He waives closing. The question before the body is the adoption of the committee amendments to LB 36. All those in favor vote aye; all those opposed vote nay. Record.